


a Control number		OMB No. 1545-0008		Safe, accurate, FAST! Use 		Visit the IRS website at www.irs.gov/efile .	
b Employer identification number (EIN)				1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code				3 Social security wages		4 Social security tax withheld	
				5 Medicare wages and tips		6 Medicare tax withheld	
				7 Social security tips		8 Allocated tips	
d Employee's social security number				9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial Last name				11 Nonqualified plans		12a See instructions for box 12	
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b	
				14 Other		12c	
						12d	
f Employee's address and ZIP code							
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.	
						19 Local income tax	
						20 Locality name	

Form **W-2** Wage and Tax
Statement

2005

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

For the year Jan. 1-Dec. 31, 2005,
or other tax year
beginning _____, 2005
ending _____, 20__.

**Complete
form using
BLACK INK**

Place label here or print





See page 27 before assembling return

PAPER CLIP payment here

Your social security number 		Spouse's social security number 	
Your legal last name		Legal first name and middle initial	
If a joint return, spouse's legal last name		Spouse's legal first name and middle initial	
Home address (number and street)			
City or post office		State	Zip code
Filing status Check <input checked="" type="checkbox"/> box <input type="checkbox"/> Single <input type="checkbox"/> Married filing joint return <input type="checkbox"/> Married filing separate return. Fill in spouse's SSN above. _____ <input type="checkbox"/> Head of household (see page 6). Also, check here if married. <input type="checkbox"/>		State election campaign fund If you want \$1 to go to the State Election Campaign Fund, check box(es). <input type="checkbox"/> You <input type="checkbox"/> Your spouse Checking the box(es) will not change your tax or refund. Tax district Check proper box and fill in name of city, village, or town, and the county in which you lived at the end of 2005. <input type="checkbox"/> City <input type="checkbox"/> Village <input type="checkbox"/> Town Fill in name <input type="text"/> County of _____ School district Fill in your school district number (see page 38) _____	

1	Federal adjusted gross income (see page 7)	1	_____	.00
	W-2 wages included in line 1		_____	.00
2	State and municipal interest (see page 7)	2	_____	.00
3	Capital gain/loss addition (see page 7)	3	_____	.00
4	Other additions (fill in code number and amount, see page 7)		_____	
	<input type="checkbox"/> _____ <input type="checkbox"/> _____ <input type="checkbox"/> _____ <input type="checkbox"/> _____		.. Total	4 _____ .00
5	Add the amounts in the right column for lines 1 through 4	5	_____	.00
6	State tax refund (Form 1040, line 10)	6	_____	.00
7	United States government interest	7	_____	.00
8	Unemployment compensation (see page 9)	8	_____	.00
9	Social security adjustment (see page 9)	9	_____	.00
10	Capital gain/loss subtraction (see page 10)	10	_____	.00
11	Other subtractions (fill in code number and amount, see page 10)		_____	
	<input type="checkbox"/> _____ <input type="checkbox"/> _____ <input type="checkbox"/> _____		_____	
	<input type="checkbox"/> _____ <input type="checkbox"/> _____		.. Total	11 _____ .00
12	Add lines 6 through 11	12	_____	.00
13	Subtract line 12 from line 5. This is your Wisconsin income	13	_____	.00



14	Wisconsin income from line 13	14	_____	.00
15	Standard deduction. See table on page 30, OR ▼	15	_____	.00
	If someone else can claim you (or your spouse) as a dependent, see page 17 and check box ► <input type="checkbox"/>			
16	Subtract line 15 from line 14. If line 15 is larger than line 14, fill in 0	16	_____	.00
17	Deduction for exemptions (from line 6 of Exemption Worksheet on page 17)	17a	_____	.00
	b Fill in number of dependents (do not count yourself or your spouse) ► _____			
	c If you (or your spouse if filing joint) were age 65 or over, check appropriate box(es) ► <input type="checkbox"/> You <input type="checkbox"/> Spouse			
18	Subtract line 17a from line 16. If line 17a is larger than line 16, fill in 0. This is your taxable income	18	_____	.00
19	Tax (see table on page 31)	19	_____	.00
20	Itemized deduction credit. Attach Schedule 1, page 4	20	_____	.00
21	Armed forces member credit (must be stationed outside U.S. See page 18)	21	_____	.00
22	School property tax credit			
	a Rent paid in 2005—heat included _____ .00	} Find credit from table page 19 ...	22a	_____ .00
	Rent paid in 2005—heat not included _____ .00			
	b Property taxes paid on home in 2005 _____ .00	} Find credit from table page 20 ...	22b	_____ .00
23	Working families tax credit } If line 14 is less than \$10,000 (\$19,000 if married filing joint), see page 20	23	_____	.00
24	Add credits on lines 20 through 23	24	_____	.00
25	Subtract line 24 from line 19. If line 24 is larger than line 19, fill in 0	25	_____	.00
26	Alternative minimum tax. Attach Schedule MT	26	_____	.00
27	Add lines 25 and 26	27	_____	.00
28	Married couple credit. Attach Schedule 2, page 4	28	_____	.00
29	Other credits: a Schedule MS00			
	b Schedule DI _____ .00 c Schedule VC (Part I) _____ .00			
	d Schedule VC (Part II) _____ .00 Total ► 29 _____ .00			
30	Add lines 28 and 29	30	_____	.00
31	Subtract line 30 from line 27. If line 30 is larger than line 27, fill in 0. This is your net tax	31	_____	.00
32	Recycling surcharge. Attach Schedule RS	32	_____	.00
33	Sales and use tax due on out-of-state purchases (see page 22)	33	_____	.00
34	Endangered resources donation (decreases refund or increases amount owed) 	34	_____	.00
35	Packers football stadium donation (decreases refund or increases amount owed) 	35	_____	.00
36	Breast cancer research donation (decreases refund or increases amount owed) 	36	_____	.00
37	Veterans trust fund donation (decreases refund or increases amount owed) 	37	_____	.00
38	Penalties on IRAs, other retirement plans, MSAs, etc. (see page 23)00 x .33 =	38	_____	.00
39	Add lines 31 through 38	39	_____	.00



Name(s) shown on Form 1		Your social security number <div style="text-align: center; margin-top: 5px;"> <div style="display: inline-block; width: 20px; height: 20px; border: 1px solid black; margin: 2px;"></div> <div style="display: inline-block; width: 20px; height: 20px; border: 1px solid black; margin: 2px;"></div> </div>	
40	Amount from line 39.....	40	.00
41	Wisconsin tax withheld. Attach withholding statements ...	41	.00
42	2005 estimated tax payments and amount applied from 2004 return	42	.00
43	Earned income credit. Qualifying children ... Federal credit00 x % =	43	.00
44	Farmland preservation credit. Attach Schedule FC	44	.00
45	Net income tax paid to another state (see page 24) .. 	45	.00
46	Homestead credit. Attach Schedule H or H-EZ	46	.00
47	Farmland tax relief credit. Property taxes on farmland .. .00 x .20 =	47	.00
48	Eligible veterans and surviving spouses property tax credit ..	48	.00
49	Add lines 41 through 48	49	.00
50	If line 49 is larger than line 40, subtract line 40 from line 49. This is the AMOUNT YOU OVERPAID ..	50	.00
51	Amount of line 50 you want REFUNDED TO YOU	51	.00
52	Amount of line 50 you want APPLIED TO YOUR 2006 ESTIMATED TAX	52	.00
53	If line 49 is smaller than line 40, subtract line 49 from line 40. This is the AMOUNT YOU OWE. Paper clip payment to front of return.....	53	.00
54	Underpayment interest. Also include on line 53	54	.00

I-010ai



Attach (paper clip) copies of your federal income tax return and schedules.

Assemble your return (pages 1-4) and withholding statements in the order listed on page 27.

Sign here

▼ **Under penalties of law, I declare that this return and all attachments are true, correct, and complete to the best of my knowledge and belief.**

Your signature

Spouse's signature (if filing jointly, BOTH must sign)

Date

Daytime phone

()

Mail your return to:

Wisconsin Department of Revenue

If tax due PO Box 268, Madison WI 53790-0001

If refund or no tax due PO Box 59, Madison WI 53785-0001

If homestead credit claimed ... PO Box 34, Madison WI 53786-0001

For Department Use Only

R	M	Y	T	MAN	D	A	P	C		
		05								





Submit this page with Form 1
if you claim either credit.

Schedule 1 – Itemized Deduction Credit (see page 18)

1	Medical and dental expenses from line 4, federal Schedule A. See instructions for exceptions	1	.
2	Interest paid from line 14, federal Schedule A. Do not include interest paid on a second home located outside Wisconsin or on a residence which is a boat. Also, do not include interest paid to purchase or hold U.S. government securities	2	.
3	Gifts to charity from line 18, federal Schedule A. See instructions for exceptions	3	.
4	Add lines 1 through 3	4	.
5	Fill in your standard deduction from line 15 on page 2 of Form 1	5	.
6	Subtract line 5 from line 4. If line 5 is more than line 4, fill in 0	6	.
7	Rate of credit is .05 (5%)	7	x .05
8	Multiply line 6 by line 7. Fill in here and on line 20 on page 2 of Form 1	8	.

Schedule 2 – Married Couple Credit When Both Spouses Are Employed (see page 21)

When completing this schedule, be sure to fill in your income in column (A) and your spouse's income in column (B)

	(A) YOURSELF	(B) SPOUSE
1	Taxable wages, salaries, tips, and other employee compensation. Do NOT include deferred compensation, interest, dividends, pensions, unemployment compensation, or other unearned income	
2	Net profit or (loss) from self-employment from federal Schedules C, C-EZ, and F (Form 1040), Schedule K-1 (Form 1065), and any other taxable self-employment or earned income	
3	Combine lines 1 and 2. This is earned income	
4	Add amounts from your federal Form 1040, lines 23, 24, 28, and 32, plus repayment of supplemental unemployment benefits, and contributions to secs. 403(b) and 501(c)(18) pension plans included in line 36, and any Wisconsin disability income exclusion. Fill in the total of these adjustments that apply to your or your spouse's income	
5	Subtract line 4 from line 3. This is qualified earned income. If less than zero, fill in 0	
6	Compare the amounts in columns (A) and (B) of line 5. Fill in the smaller amount here. If more than \$16,000, fill in \$16,000	
7	Rate of credit is .03 (3%)	x .03
8	Multiply line 6 by line 7. Fill in here and on line 28 on page 2 of Form 1	

Do not fill in more than \$480.

Schedule	DI	Wisconsin Dairy Investment Credit Attach to Wisconsin Form 1, 1NPR, 2, 3, 4, 4I, 4T, 5, or 5S		2005
Wisconsin Department of Revenue	Name	Identifying Number		

1 Fill in the amount paid in 2005 for the following items if used exclusively for dairy farm modernization or expansion:	
a Freestall barns	1a
b Fences	1b
c Watering facilities	1c
d Feed storage and handling equipment	1d
e Milking parlors	1e
f Robotic equipment	1f
g Scales	1g
h Milk storage and cooling facilities	1h
i Bulk tanks	1i
j Manure pumping and storage facilities	1j
k Digesters	1k
l Equipment used to produce energy	1l
m Other (list) _____ _____ _____ _____	1m
2 Add lines 1a through 1m	2
3 Multiply line 2 by 10% (0.10)	3
4 Fill in 2005 dairy investment credit passed through from other entities	4
5 Add lines 3 and 4	5
6 a Maximum credit	6a
b Enter credit computed for 2004 (from 2004 Schedule DI, line 5)	6b
c Subtract line 6b from line 6a	6c
7 Fill in the smaller of line 5 or line 6c. This is your 2005 dairy investment credit	7
8 Carryover of unused 2004 dairy investment credit	8
9 Add lines 7 and 8. This is the available dairy investment credit	9

Instructions for Schedule DI

General Instructions

Purpose of Schedule DI

Use Schedule DI to claim the dairy investment credit. This credit is available for taxable years beginning on or after January 1, 2004, and before January 1, 2010. The maximum credit available during this 6-year period is \$50,000.

Who is Eligible to Claim the Credit

Any individual, estate, trust, partnership, limited liability company (LLC), corporation, tax-option (S) corporation, insurance company, or tax-exempt organization that ac-

quires depreciable property for dairy farm modernization or expansion may be eligible for the credit.

Partnerships, LLCs treated as partnerships, and tax-op-tion (S) corporations cannot claim the credit; instead, the credit flows through to the partners, members, or share-holders based on their ownership interests.

Estates and trusts share the credit with the beneficiaries in proportion to the income allocable to each.

Credit Is Income

The credit that you compute on Schedule DI is income and must be reported on your Wisconsin franchise or in-

SCHEDULE MS

Wisconsin Department of Revenue

Manufacturer's Sales Tax Credit

◆ Attach to your Wisconsin income tax return ◆

2005

Name(s) shown on Form 1, 1NPR, or 2

Identifying number as shown on page 1 of your tax return

1 Cost of fuel and electricity purchased for use in Wisconsin (including sales and use taxes paid thereon)	1	
2 Cost of fuel and electricity included in line 1 above purchased for purposes other than manufacturing (including sales and use taxes paid thereon)	2	
3 Subtract line 2 from line 1	3	
4 Purchases included in line 3 on which no Wisconsin sales or use tax was paid	4	
5 Subtract line 4 from line 3	5	
6 Portion of the amount on line 5 on which only Wisconsin state sales and use taxes were paid→ ÷ 21.0 =	6	
7 Portion of the amount on line 5 on which both Wisconsin state and baseball stadium sales or use taxes were paid→ ÷ 20.608 = ..	7	
8 Portion of the amount on line 5 on which both Wisconsin state and county sales or use taxes (or Wisconsin state and football stadium sales or use taxes) were paid→ ÷ 19.182 = ..	8	
9 Portion of the amount on line 5 on which Wisconsin state, county, and baseball stadium sales or use taxes were paid→ ÷ 18.857 = ..	9	
10 Add lines 6 through 9. This is the total sales tax included in the amount on line 5 (Exception: Estates and trusts should first read the instructions for line 10.) Also fill in this amount on line 4 of Form 1 (line 15, column B of Form 1NPR or line 5 of Schedule A of Form 2)	10	
11 2005 manufacturer's sales tax credit from an estate or trust, partnership, or tax-option corporation. (<i>Caution:</i> Beneficiaries of estates and trusts, see instructions.) Also list name(s) of estate, trust, partnership, or tax-option corporation	11	
12 Unused 1998 through 2004 manufacturer's sales tax credit	12	
13 Add lines 10 through 12. This is the 2005 sales tax credit available	13	
14 Tax from line 27 of Form 1, line 53 of Form 1NPR, or line 10 of Form 2	14	
15 Married couple credit from line 28 of Form 1 or line 54 of Form 1NPR	15	
16 Subtract line 15 from line 14. If line 16 is zero or less, skip lines 17 and 18 and fill in -0- on line 19.	16	
17 Recomputed 2005 tax liability (see instructions)	17	
18 Subtract line 17 from line 16. If zero or less, fill in -0-	18	
19 Fill in the smaller of line 13 or line 18. Also fill in this amount on line 29a of Form 1 (line 55a of Form 1NPR or line 11a of Form 2)	19	

General Instructions

Purpose of Schedule MS Schedule MS is used by individuals, estates, and trusts to determine the allowable manufacturer's sales tax credit.

Who May Claim the Credit If you are engaged in manufacturing in Wisconsin, you may claim a credit for Wisconsin state, county, and stadium sales and use taxes paid on fuel and electricity consumed in manufacturing.

Shareholders in a tax-option corporation and partners may claim the credit based on eligible sales and use taxes paid by the partnership or tax-option corporation. Estates and trusts must share the credit with the beneficiaries in proportion to the income allocable to each.

What is Manufacturing? "Manufacturing" is the production by machinery of a new article with a different form, use, and name from existing materials by a process popularly regarded as manufacturing.

Manufacturing includes the assembly of finished units of tangible personal property and packaging when it is a part of an operation performed by the producer of the product or by another on his or her behalf and the package or container becomes a part of the tangible personal property as such unit is customarily offered for sale by the manufacturer.

SCHEDULE RS

Wisconsin Department of Revenue

Recycling Surcharge (To be completed only by individuals, estates, and trusts)

◆ Attach to your Wisconsin income tax return ◆

2005

Name(s) shown on Form 1, 1NPR, or 2

Identifying number as shown on page 1 of your tax return

1 If you have gross receipts of \$4,000,000 or more from trade or business activities, fill in your nonfarm net business income (if your nonfarm income is a net loss, fill in -0- and enter \$25 on line 2). **Note:** If you are engaged only in farming, do not complete lines 1 and 2. Instead, complete line 3

1

2 Multiply the amount on line 1 by .002 and fill in the result, but not less than \$25 or more than \$9,800. Fill in here and on line 32 of Form 1, line 58 of Form 1NPR, or line 14 of Form 2

2

3 If you are engaged only in farming in Wisconsin and have gross receipts from farming of \$4,000,000 or more for federal income tax purposes, fill in \$25 here and on line 32 of Form 1, line 58 of Form 1NPR, or line 14 of Form 2

3

GENERAL INSTRUCTIONS

Who is subject to the surcharge The recycling surcharge applies to individuals, estates, and trusts who must file a Wisconsin income tax return and have:

- Trade or business activities (including activities as a statutory employee) in Wisconsin and have \$4,000,000 or more of gross receipts from trade or business activities for federal income tax purposes.

Exceptions The surcharge does not apply to an individual who is a duly ordained, commissioned, or licensed minister, member of a religious order, or Christian Science practitioner. This exception is limited to income related to the performance of ministerial services, duties required by the order, or service as a Christian Science practitioner.

Definitions

Farming Farming is the cultivation of land or the raising or harvesting of any agricultural or horticultural commodity including the raising, shearing, feeding, caring for, training, and management of animals. Trees, other than trees bearing fruit or nuts, aren't treated as an agricultural or horticultural commodity. Raising or harvesting Christmas trees is not considered farming.

Gross receipts Gross receipts from trade or business activities include:

- Total receipts or sales from all farm and nonfarm trade or business activities (as defined later) reportable for federal income tax purposes, before deducting returns and allowances or any other business expenses.

- Total wages received as a statutory employee, before deducting any business expenses.

Gross receipts from nonfarm trade or business activities include the amount from line 1 of federal Schedule C or C-EZ plus the gross sales price of business assets producing ordinary income or loss from federal Form 4797.

Gross receipts from farming include the total receipts or sales from lines 1, 4, 5a, 6a, 7a, 8a and 9 of federal Schedule F plus the sales price of farm assets producing ordinary income or loss from federal Form 4797.

Net business income Net business income is the net profit (loss) from trades or businesses (as defined later) **except farming**. It includes net income received as a statutory employee, reportable on federal Schedule C, line 31, or Schedule C-EZ, line 3. The net profit is all business income less all deductible business expenses for federal income tax purposes, even though some business activities may be conducted outside Wisconsin. It includes ordinary income (loss) reported on Form 4797, line 18b. For purposes of computing the surcharge, net business income is reduced by the deduction for 50% of federal self-employment taxes paid on the business income and for the federal self-employed health insurance deduction if the insurance plan was established under the business.

2005

UNDERPAYMENT OF ESTIMATED TAX BY INDIVIDUALS AND FIDUCIARIES

◆ Attach to your Wisconsin income tax return ◆

Schedule U

 Wisconsin
Department of Revenue

Name(s) shown on tax return

Your social security number or trust ID number

PART I Required Annual Payment – All filers must complete this part.

1. Fill in your 2005 net tax (from Form 1, line 31; Form 1A, line 24; Form 1NPR, line 57; or Form 2, line 12) . .	1	
2. Recycling surcharge (from Form 1, line 32; Form 1NPR, line 58; or Form 2, line 14)	2	
3. Add lines 1 and 2	3	
4. Other credits (see instructions)	4	
5. Subtract line 4 from line 3. If zero or less, do not complete or file this form	5	
6. Multiply line 5 by 90% (.90)	6	
7. Wisconsin tax withheld for 2005	7	
8. Subtract line 7 from line 5. If less than \$200, do not complete or file this form	8	
9. Fill in your prior year (2004) tax (see instructions)	9	
10. Required annual payment. Fill in the smaller of line 6 or line 9 (see instructions)	10	

PART II Short Method – You may use this method if you did not make estimated tax payments or if you made estimated tax payments on the due dates and in four equal amounts. Otherwise, use the regular method (Part III).

11. Fill in the amount, if any, from line 7 above	11	
12. Fill in the total amount, if any, of estimated tax payments you made	12	
13. Add lines 11 and 12	13	
14. Total underpayment for year. Subtract line 13 from line 10. If the result is zero or less, stop here; you do not owe underpayment interest	14	
15. Multiply line 14 by .07964 and fill in the result	15	
16. • If the amount on line 14 was paid on or after 4/15/06, enter -0-. • If the amount on line 14 was paid before 4/15/06, make the following computation to find the amount to enter on line 16: <div style="display: flex; justify-content: space-between; align-items: center;"> <div>Amount on line 14</div> <div>x</div> <div>Number of days paid before 4/15/06</div> <div>x</div> <div>.0003287</div> </div>	16	
17. Underpayment interest. Subtract line 16 from line 15. Fill in the result here and on line 54 of Form 1, line 42 of Form 1A, or line 79 of Form 1NPR, or write the amount and "Schedule U" to the left of line 26 of Form 2. Then increase the amount you owe or decrease your refund accordingly . . . Total Due ▶	17	\$

PART III Regular Method

		Due Dates of Installments*			
		April 15, 2005	June 15, 2005	Sept. 15, 2005	Jan. 17, 2006
18. Divide line 10 by four (4) and fill in the result in each column (see instructions for exceptions)	18				
19. Estimated tax paid (see instructions)	19				
20. Tax withheld. Fill in one-fourth of line 7 in each column (see instructions)	20				
21. Add lines 19 and 20. This is your total payment	21				
22. If line 21 is smaller than line 18, subtract line 21 from line 18. This is your underpayment (see instructions)	22				
23. If line 21 is larger than line 18, subtract line 18 from line 21. This is your overpayment	23				
24. Carryback of overpayment or late payment (see instructions)	24				
25. Carryforward of overpayment (see instructions)	25				
26. Subtract the total of lines 24 and 25 from line 22. This is your net underpayment	26				
27. Number of days from the due date of the installment to the date carryback amount on line 24 was paid	27				
28. Number of days from the due date of the installment to the date balance due on tax return was paid or April 15, 2006, whichever is earlier	28				
29. Interest: $\frac{\text{Days on line 27}}{365} \times .12 \times \text{Amount on line 24}$	29	\$	\$	\$	\$
30. Interest: $\frac{\text{Days on line 28}}{365} \times .12 \times \text{Amount on line 26}$	30	\$	\$	\$	\$
31. Underpayment interest. Fill in the sum of all amounts on lines 29 and 30. Also write this amount on line 54 of Form 1, line 42 of Form 1A, or line 79 of Form 1NPR, or write the amount and "Schedule U" to the left of line 26 of Form 2. Then increase the amount you owe or decrease your refund accordingly . . . Total Due ▶	31	\$			